



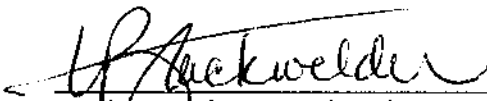
Audit Committee Guidelines

District #: 3

Circle one: **Mid-year Audit** or **Year-end Audit**

PROCEDURES TO BE COMPLETED	COMPLETED BY:
A. Organization	
<p>1. Obtain all supporting documents for the Mid-year or Year-end Treasurer's Report from the district treasurer, and sort the documents in the following manner:</p> <ul style="list-style-type: none"> • Stack #1: Sort treasurer's reports, bank statements and district reserve statements into separate groups, organize in chronological order and place in one stack. • Stack #2: Sort all other supporting documents in the order they appear on the Receipt Register and Payment Register. Receipt supporting documents should be placed behind the Receipt Register, and payment supporting documents should be placed behind the Payment Register. 	<p style="text-align: right;">WOC</p> <p style="text-align: right;">TB</p> <p style="text-align: right;">ASC</p> <p style="text-align: right;">LV</p> <p style="text-align: right;">TRB</p>
B. Substantiating Transactions	
<p>2. To ensure that all transactions are adequately supported, perform the following procedures:</p> <ul style="list-style-type: none"> • Trace and match all transactions on the Receipt Register and Payment Register to their respective supporting documentation. • Place a check mark (✓) on the Receipt Register and Payment Register next to each transaction that has supporting documents. The only transactions that should not be check marked are the ones missing supporting documents. • For the transactions missing supporting documents, contact the district treasurer and ask if such documents exist. If they do, request copies. 	<p style="text-align: right;">TB</p> <p style="text-align: right;">ASC</p> <p style="text-align: right;">LV</p> <p style="text-align: right;">WOC</p> <p style="text-align: right;">TRB</p>
C. Policy Review	

PROCEDURES TO BE COMPLETED	COMPLETED BY:
<p>3. To ensure that transactions were executed within the company policies, perform the following procedures:</p> <ul style="list-style-type: none"> Review all cancelled checks and verify that they were signed by both the district governor and district treasurer (checks made payable to the district governor or district treasurer should be signed or approved in writing by the lieutenant governor education and training or the lieutenant governor marketing). Review all reimbursement requests and verify that they were approved by the district governor. Ensure that all expenses on the request have adequate documentation (receipts or other supporting materials). Copies of credit card and/or bank statements are not valid receipts or documentation. Identify all payments in excess of USD \$500 and verify that each expense was properly approved by the district governor and at least one lieutenant governor. Any individual expense in excess of USD \$500 must be authorized in advance; there should be approval included in the supporting documentation and some indication of when the expense was approved (an email approving the expense is acceptable). Review all Debit Card transactions to ensure that all payments made by the district governor were authorized in advance in writing by the treasurer and at least one lieutenant governor. Payments made by the treasurer must be authorized in advance by the district governor and at least one lieutenant governor. Identify Other District Expenses (gifts, flowers, expressions of sympathy, etc.) to ensure they are not lavish or excessive and that they support the mission of the district. Tokens of appreciation are allowed up to \$25. Donations are not permitted in lieu of flowers or to any charitable fund. Review all meal expense reimbursements for District Leader August and Mid-year trainings to ensure the district governor, lieutenant governor education and training, and lieutenant governor marketing were reimbursed for their meals purchased, up to \$30 a day with supporting receipts. (Meal expenses are NOT covered by a per diem.) 	<p>TB MAC</p> <p>ZV</p> <p>TRB</p>



 Audit committee member signature

7/25/15

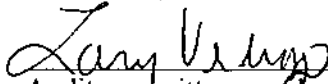
 Date



 Audit committee member signature

7/25/15

 Date




 Audit committee member signature

7/25/15

 Date



7/25/15



7/25/15

01/20/15 - Century Link \$29.22, no receipt → sign reimbursement

01/22/15 - " " \$25.11 " " →

01/30/15 - Double Tree \$1000, no check - ^{cancelled} Check found and attached



Feb Mail Chimp 1/29/15 not on pre-auth list. (noted signed)
Feb Century Link 2/1/15 not on pre-auth list.
Feb Century Link 2/7/15 not on pre-auth list.

2/2 LGM hotel expense for mid-year training
- missing 2nd sig on expense report - signature here
- +500 charge not pre-approved. *

2/21 AZ Golf Resort (~~EB~~^{EBerein}) 2/21/15 missing 2nd sig on expense report
- now signed

④

MARCH * (Dated 2/6/15) - ~~④~~ # 7092

Reim. Mileage @ .15 instead of .14

Paid 361 miles - \$54.15 s/b \$50.54 ✓

(Bills Register)

MARCH - 3/1/15 - Replacement Check \$500⁰⁰

(negative \$2000
credit exp.)

Email explanation needs to be added to

✓



Jeannie Enders <jendersaz@gmail.com>

Audit Committee - Findings

1 message

Bobbie O'Connell - SHERIFFX <B_Oconnell@mcso.maricopa.gov>

Tue, Jul 28, 2015 at 11:19 AM

To: "Bennett, Tina (t.bennett@cox.net)" <t.bennett@cox.net>

Cc: Jeannie Enders <jendersaz@gmail.com>

Hi Tina – As follow-up to the audit last Saturday, here's what I found of note:

- The May 2015 Mail Chimp bill did not have approval or a voucher ✓
- The May 2015 Century Link bill did not have approval or a voucher ✓

My understanding is that Jeannie has taken care of both of these oversights on the signature authorization memo.

Also, in your report, please make a note of a couple of positives: (1) all revenue and charges for May 2015 were traced to the bank statement, and (2) the bank statement was fully reconciled with the book balance as reported on the May Treasurer's Report. All in all, I think Jeannie did a great job as the very last Treasurer for District 3!

Thanks!

Bobbie O'Connell*Senior Business Systems Analyst**SHIELD (New JMS) Project Administrator**MCSO Technology Bureau**120 W Madison St – Phoenix, AZ 85003**Desk 602-876-4051 / Cell 602-369-4310**b_oconnell@mcso.maricopa.gov*

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